

A. Major Asset Classes - Gross Asset Values**Software**

Software developed or obtained for internal use. Entities should capitalize the cost of the software when such software is used in providing goods and services. For internally developed software, the full cost incurred during the development stage should be capitalized. For COTS software, the amount paid to the vendor should be capitalized. For contractor developed software, capitalize the amount paid for the design, programming, installation and implementation. The cost of minor enhancements resulting from ongoing system maintenance should be expensed. Software capitalized should be amortized in a systematic and rational manner over the estimated useful life of the software. See Federal Accounting Standards Advisory Board (FASAB) Statement of Recommended Accounting Standards, No. 10 "Accounting for Internal Use Software" for further detail.

Equipment

The capitalized cost of tangible equipment of a durable nature used by the DON in providing goods and services, excluding computer software.

Other

The value of personal property not reported in Lines a or b. If data is entered in this field, an explanation in the narrative section is required.

Beginning Balance

The beginning balance is automatically populated from the Net ending balance reported in the prior fiscal year. If the beginning balance is incorrect, adjustments should be reported in the "prior period adjustment" column.

Acquisitions

The dollar value of purchases made and received to date for the current fiscal year.

Transfers In

The dollar value of transfers in (without reimbursement) during the current fiscal year to date. Transfers within the DON should be eliminated for DCI reporting purposes.

Sales

The dollar value of sales to date for the current fiscal year.

Disposals

The dollar value of disposals to date for the current fiscal year.

Transfers Out

The dollar value of transfers out (without reimbursement) for the current fiscal year to date. Transfers within the DON should be eliminated for DCI reporting purposes.

Revaluation

The dollar value of changes due to revaluation to date for the current fiscal year.

Prior Period Adjustments

The dollar value of changes in Personal Property necessary to correct error(s) in prior period reporting or to reflect changes in accounting policy. If data is entered in this field, an explanation in the narrative section is required.

Net Ending Balance

The Personal Property balance at the end of the current reporting period. This value will be calculated based on the other data entered in the form. To perform the calculation, enter your

data, then click on the save button at the bottom of the page. When you re-enter the form, the ending balance field will be populated.

% Change

The percentage change is the variation between beginning balance and ending balance for the current reporting period. This field is automatically calculated after the form is saved.

Valuation Method

Valuation Methods:

LAC = Latest Acquisition Cost

SP = Standard Price

AC = Actual Cost

NVR = Net Realizable Value

O = Other

Form B. Major Asset Classes – Depreciation**Beginning Balance**

The beginning balance is automatically populated from the ending balance reported in the prior fiscal year. If the beginning balance is incorrect, adjustments should be reported in the “prior period adjustment” column.

Current Period Depreciation Expense

The depreciation expense to date for Personal Property for the current fiscal year.

Reductions to Accumulated Depreciation

The amount of accumulated depreciation for Personal Property items removed due to sales, disposals and transfers out during the current fiscal year to date.

Revaluation

The dollar value of changes to Personal Property depreciation due to revaluation and depreciation policy changes during the current fiscal year to date.

Prior Period Adjustments

The dollar value of changes in Personal Property to correct valuation error(s) in prior period reporting or to reflect changes in accounting policy. If data is entered in this field, an explanation in the narrative section is required.

Depreciation Ending Balance

The Depreciation balance at the end of the current reporting period. The ending balance will be calculated based on the other data entered in the form. To perform the calculation, enter your data, then click on the save button at the bottom of the page. When you re-enter the form, the ending balance field will be populated.

Depreciation (Amortization) Method

The method used to compute the depreciation/amortization, e.g. Straight Line (S/L).

Service Life

The number of years over which Personal Property is typically amortized or depreciated.

Form C. Trading Partner Information for Transfers In/ Transfers Out**Transfers within the Department of Navy**

Transfers In / Transfers Out (without reimbursement) within the Department of Navy during the current fiscal year to date.

- Command/Activity Name: Name of the command or activity to / from whom the personal properties were transferred. (e.g. Navy or Marine Corps)
- General Fund/Navy Working Capital Fund: Identify the entity to / from whom the personal properties were transferred; choose between General Fund or Navy Working Capital Fund.
- Dollar Amount: The dollar value of the transfers in / out.

Transfers outside the Department of Navy but within DoD

Transfers In / Transfers Out (without reimbursement) outside the Department of Navy but within the Department of Defense during the current fiscal year to date.

- Entity Name: Name of the entity to / from whom the personal properties were transferred. (e.g. Air Force or Army)
- Command/Activity Name: Name of the command/activity to / from whom the personal properties were transferred. (e.g. Air Force General Fund)
- Dollar Amount: The dollar value of the transfers in / out.

Transfers outside the DoD

Transfers In / Transfers Out (without reimbursement) outside the Department of Defense during the current fiscal year to date.

- Entity Name: Name of the entity to / from whom the personal properties were transferred. (e.g. Department of the Treasury, Department of Labor etc.)
- Dollar Amount: The dollar value of the transfers in/ out.